

CITY OF EAU CLAIRE

COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS For the Year Ended December 31, 2003

	Parking Utility	Hobbs Ice Center	Outdoor Pool	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	\$ 234,609	\$ 376,904	\$ 216,482	\$ 827,995
Cash paid to suppliers for goods and services	(122,259)	(190,611)	(126,897)	(439,767)
Cash paid to employees for services	(128,885)	(233,364)	(170,584)	(532,833)
Net Cash Flows From Operating Activities	(16,535)	(47,071)	(80,999)	(144,605)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Principal paid on advances from other funds	-	-	(105,000)	(105,000)
Interest paid on advances from other funds	-	-	(28,240)	(28,240)
Transfers from other funds	75,000	185,830	233,481	494,311
Net Cash Flows From Noncapital Financing Activities	75,000	185,830	233,481	361,071
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	-	(209,285)	(10,369)	(219,654)
Net Cash Flows From Capital and Related Related Financing Activities	-	(209,285)	(10,369)	(219,654)
Net Increase in Cash and Cash Equivalents	58,465	(70,526)	142,113	(3,188)
CASH AND CASH EQUIVALENTS - Beginning of Year	\$ 354,688	\$ 80,418	\$ 37,375	472,481
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 413,153	\$ 9,892	\$ 179,488	\$ 469,293
RECONCILIATION OF CASH AND CASH EQUIVALENTS				
Cash and Cash Equivalents per Balance Sheet	\$ 413,153	\$ 9,892	\$ 46,248	\$ 469,293
Cash and Cash Equivalents Per Statement of Cash Flows	\$ 413,153	\$ 9,892	\$ 46,248	\$ 469,293
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES				
Operating loss	\$ (178,693)	\$ (155,729)	\$ (121,580)	\$ (456,002)
Adjustments to Reconcile Operating Income to Net Cash Flows From Operating Activities				
Noncash items included in income				
Depreciation	152,837	72,688	46,539	272,064
Change in assets and liabilities				
Accounts receivable	4,945	29,288	535	34,768
Accounts payable	(671)	(1,875)	(7,425)	(9,971)
Other current liabilities	5,047	8,557	932	14,536
NET CASH FLOWS FROM OPERATING ACTIVITIES	\$ (16,535)	\$ (47,071)	\$ (80,999)	\$ (144,605)